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LEGISLATIVE SUPPLEMENT

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PART-I

HARYANA GOVERNMENT

LAW AND LEGISLATIVE DEPARTMENT

Notification

The 1st April, 2026

No. Leg. 19/2026.— The following Act of the Legislature of the State of Haryana received the assent of the Governor of Haryana on the 27th March, 2026 and is hereby published for general information:-

HARYANA ACT NO. 18 OF 2026

THE HARYANA APPROPRIATION (NO. 2) ACT, 2026

AN

ACT

to authorize payment and appropriation of certain sums from and out of the Consolidated Fund of the State of Haryana for the services during the financial year ending on the thirty-first day of March, 2027.

Be it enacted by the Legislature of the State of Haryana in the Seventy- seventh Year of the Republic of India as follows: -

Short title.

1. This Act may be called the Haryana Appropriation (No. 2) Act, 2026.

Issue of ₹279602,43,26,340/- out of Consolidated Fund of State of Haryana for the Financial year 2026-27.

2. From and out of the Consolidated Fund of the State of Haryana, there may be paid and applied sums not exceeding those specified in column 5 of the Schedule appended to this Act, amounting in the aggregate to the sum of Two Lakh, Seventy Nine Thousand, Six Hundred Two Crore, Forty Three Lakh, Twenty-Six Thousand, Three Hundred Forty Rupees only (₹279602,43,26,340) towards defraying the several charges which will come in the course of payment during the financial year 2026-27, in respect of the services specified in column 2 of the said Schedule.

Appropriation.

3. The sums authorized to be paid and applied from and out of the Consolidated Fund of the State of Haryana by this Act, shall be appropriated for the services and purposes expressed in the Schedule in relation to the financial year ending on the thirty-first day of March, 2027.

THE SCHEDULE

Demand Number	Services and Purposes	Sums Not Exceeding		
		Grant made by the Legislative	Charged on the Consolidated	Total
1	2	3	4	5
		₹	₹	₹
01	Vidhan Sabha			
	2011- Parliament/State/Union Territory Legislatures	104,97,70,678	1,33,20,000	106,30,90,678
	Total Demand (Revenue)	**104,97,70,678**	**1,33,20,000**	**106,30,90,678**
	4059- Capital Outlay on Public Works	1,00,000	...	1,00,000
	Total Demand (Capital)	**1,00,000**	**...**	**1,00,000**
	Total Demand (Revenue and Capital)	**104,98,70,678**	**1,33,20,000**	**106,31,90,678**
02	Governor and Council of Ministers			
	2012- President/Vice President / Governor / Administrator of Union Territories	...	28,52,01,000	28,52,01,000
	2013- Council of Ministers	191,71,00,000	...	191,71,00,000
	Total Demand (Revenue)	**191,71,00,000**	**28,52,01,000**	**220,23,01,000**
03	General Administration/ Elections			
	2015- Elections	130,93,23,000	...	130,93,23,000
	2051- Public Service Commission	234,72,00,000	41,94,50,000	276,66,50,000
	2052- Secretariat General Services	372,53,93,000	...	372,53,93,000
	2062- Vigilance	104,28,50,000	...	104,28,50,000
	2070- Other Administrative Services	161,55,00,000	...	161,55,00,000
	2251- Secretariat- Social Services	10,66,25,000	...	10,66,25,000
	2852- Industries	322,90,75,000	...	322,90,75,000
	3451- Secretariat Economic Services	7,58,50,000	...	7,58,50,000
	Total Demand (Revenue)	**1345,18,16,000**	**41,94,50,000**	**1387,12,66,000**
	4047- Capital Outlay on Other Fiscal Services	1,00,00,000	...	1,00,00,000
	4059- Capital Outlay on Public Works	33,40,00,000	...	33,40,00,000
	Total Demand (Capital)	**34,40,00,000**	**...**	**34,40,00,000**
	Total Demand (Revenue and Capital)	**1379,58,16,000**	**41,94,50,000**	**1421,52,66,000**

1	2	3	4	5
		₹	₹	₹
04	Revenue and Disaster Management/Fire Office (Fire Services)/Excise and Taxation			
	2029- Land Revenue	730,66,24,000	...	730,66,24,000
	2030- Stamps and Registration	22,47,02,000	...	22,47,02,000
	2039- State Excise	61,87,41,000	...	61,87,41,000
	2040- Taxes on Sales,Trade etc.	333,38,75,000	...	333,38,75,000
	2043- Collection Charges under State Goods and Services Tax	15,77,10,000	...	15,77,10,000
	2045- Other Taxes and Duties on Commodities and Services	13,90,50,000	...	13,90,50,000
	2052- Secretariat General Services	85,96,60,000	...	85,96,60,000
	2053- District Administration	557,62,60,000	...	557,62,60,000
	2070- Other Administrative Services	139,98,00,000	...	139,98,00,000
	2075- Miscellaneous General Services	51,30,000	...	51,30,000
	2217- Urban Development	300,00,00,000	...	300,00,00,000
	2235- Social Security and Welfare	6,07,78,000	...	6,07,78,000
	2245- Relief on account of Natural Calamities	1102,20,65,000	...	1102,20,65,000
	2506- Land Reforms	73,69,83,000	...	73,69,83,000
	2705- Command Area Development	44,00,00,000	...	44,00,00,000
	3451- Secretariat Economic Services	11,16,86,000	...	11,16,86,000
	3454- Census, Surveys and Statistics	153,72,70,000	...	153,72,70,000
	3475- Other General Economic Services	5,83,41,000	...	5,83,41,000
	Total Demand (Revenue)	**3658,86,75,000**	**...**	**3658,86,75,000**
	4059- Capital Outlay on Public Works	1482,00,00,000	...	1482,00,00,000
	4216- Capital Outlay on Housing	65,00,00,000	...	65,00,00,000
	4217- Capital Outlay on Urban Development	...	...	...
	5475- Capital Outlay on other General Economic Services	1,00,000	...	1,00,000
	Total Demand (Capital)	**1547,01,00,000**	**...**	**1547,01,00,000**
	Total Demand (Revenue and Capital)	**5205,87,75,000**	**...**	**5205,87,75,000**
05	Home (Home Guard & Civil Defence) /Jails (Prisons)/Administration of Justice (High Court/Prosecution/AGOT/ Legal Services Authority)			
	2014- Administration of Justice	1251,59,46,500	294,67,58,318	1546,27,04,818
	2055- Police	7483,12,00,000	1,50,00,000	7484,62,00,000

1	2	3	4	5
		₹	₹	₹
	2056- Jails	411,81,65,000	...	411,81,65,000
	2070- Other Administrative Services	48,03,15,000	...	48,03,15,000
	Total Demand (Revenue)	**9194,56,26,500**	**296,17,58,318**	**9490,73,84,818**
	4055- Capital Outlay on Police	220,01,00,000	...	220,01,00,000
	4059- Capital Outlay on Public Works	230,64,00,000	...	230,64,00,000
	4216- Capital Outlay on Housing	80,00,00,000	...	80,00,00,000
	Total Demand (Capital)	**530,65,00,000**	**...**	**530,65,00,000**
	Total Demand (Revenue and Capital)	**9725,21,26,500**	**296,17,58,318**	**10021,38,84,818**
06	Finance and Institutional Finance & Credit Control/Supplies & Disposals/Planning and Statistics (DESA)			
	2047- Other Fiscal Services	2,12,96,000	...	2,12,96,000
	2048- Appropriation for reduction or avoidance of debt	300,00,00,000	...	300,00,00,000
	2049- Interest Payments	...	29266,62,00,000	29266,62,00,000
	2054- Treasury and Accounts Administration	164,88,21,000	...	164,88,21,000
	2057- Supplies and Disposals	6,05,67,000	...	6,05,67,000
	2071- Pensions and other Retirement Benefits	17430,00,00,000	...	17430,00,00,000
	2075- Miscellaneous General Services	351,03,50,000	100,00,00,000	451,03,50,000
	2235- Social Security and Welfare	890,60,10,000	...	890,60,10,000
	3451- Secretariat Economic Services	129,67,10,000	...	129,67,10,000
	3454- Census, Surveys and Statistics	28,35,10,000	...	28,35,10,000
	3475- Other General Economic Services	72,80,000	...	72,80,000
	Total Demand (Revenue)	**19303,45,44,000**	**29366,62,00,000**	**48670,07,44,000**
	4059- Capital Outlay on Public Works	31,01,00,000	...	31,01,00,000
	4885- Other Capital Outlay on Industries and Minerals	1,00,000	...	1,00,000
	5475- Capital Outlay on other General Economic Services	401,01,00,000	...	401,01,00,000
	Total Demand (Capital)	**432,03,00,000**	**...**	**432,03,00,000**
	Total Demand (Revenue and Capital)	**19735,48,44,000**	**29366,62,00,000**	**49102,10,44,000**
07	Loans and Advances by State Government			
	6401- Loans for Crop Husbandry	11,01,00,000	...	11,01,00,000
	6408- Loans for Food Storage and Warehousing	50,00,00,000	...	50,00,00,000
	6425- Loans for Cooperation	110,09,60,000	...	110,09,60,000

1	2	3	4	5
		₹	₹	₹
	6501- Loans for Special programmes for Rural Development	10,00,00,000	...	10,00,00,000
	6515- Loans for other Rural Development programmes	2,00,00,000	...	2,00,00,000
	6851- Loans for Village and Small Industries	40,00,00,000	...	40,00,00,000
	6860- Loans for Consumer Industries	550,00,00,000	...	550,00,00,000
	7610- Loans to Government Servants etc.	804,00,00,000	...	804,00,00,000
	Total Loans and Advances by State Government	**1577,10,60,000**	**...**	**1577,10,60,000**
10	Agriculture & Farmers' Welfare/ Horticulture/ Animal Husbandry and Dairying Development/ Fisheries/Mines & Geology/Environment, Forest and Wildlife			
	2401- Crop Husbandry	4062,25,85,000	11,00,000	4062,36,85,000
	2402- Soil and Water Conservation	310,84,91,000	...	310,84,91,000
	2403- Animal Husbandry	1810,07,45,000	25,00,000	1810,32,45,000
	2404- Dairy Development	24,24,000	...	24,24,000
	2405- Fisheries	234,40,75,000	...	234,40,75,000
	2406- Forestry and Wild Life	958,62,53,000	...	958,62,53,000
	2415- Agricultural Research and Education	2,00,000	...	2,00,000
	2435- Other Agricultural Programmes	2,33,00,000	...	2,33,00,000
	2853- Non ferrous Mining and metallurgical Industries	290,95,50,000	...	290,95,50,000
	3435- Ecology and Environment	17,00,11,000	...	17,00,11,000
	Total Demand (Revenue)	**7686,76,34,000**	**36,00,000**	**7687,12,34,000**
	4059- Capital Outlay on Public Works	15,00,00,000	...	15,00,00,000
	4401- Capital Outlay on Crop Husbandry	320,00,00,000	...	320,00,00,000
	4403- Capital Outlay On Animal Husbandry	150,00,00,000	...	150,00,00,000
	4405- Capital Outlay on Fisheries	8,00,00,000	...	8,00,00,000
	4406- Capital Outlay On Forestry and Wild Life	1,88,00,000	...	1,88,00,000
	4853- Capital Outlay on Non- Ferrous Mining and Metallurgical Industries	60,00,000	...	60,00,000
	5425- Capital Outlay on other Scientific and Environment Research	60,01,00,000	...	60,01,00,000
	Total Demand (Capital)	**555,49,00,000**	**...**	**555,49,00,000**
	Total Demand (Revenue and Capital)	**8242,25,34,000**	**36,00,000**	**8242,61,34,000**

1	2	3	4	5
		₹	₹	₹
	6401- Loans for Crop Husbandry	268,00,00,000	...	268,00,00,000
	6403- Loans for Animal Husbandry	330,00,00,000	...	330,00,00,000
	6416- Loans to Agricultural Financial Institutions	800,00,00,000	...	800,00,00,000
	Total Loans and Advances by State Government	**1398,00,00,000**	**...**	**1398,00,00,000**
11	Co-operation/Food Civil Supplies and Consumer Affair			
	2408- Food,Storage and Warehousing	2481,43,50,000	13,00,000	2481,56,50,000
	2425- Co-operation	1195,18,10,000	2,50,000	1195,20,60,000
	3456- Civil Supplies	43,00,000	...	43,00,000
	3475- Other General Economic Services	7,61,50,000	...	7,61,50,000
	Total Demand (Revenue)	**3684,66,10,000**	**15,50,000**	**3684,81,60,000**
	4250- Capital Outlay on other Social Services	59,60,000	...	59,60,000
	4408- Capital Outlay on Food Storage and Warehousing	18119,00,00,000	...	18119,00,00,000
	4425- Capital Outlay on Co-operation	113,90,00,000	...	113,90,00,000
	4860- Capital Outlay on Consumer Industries	20,00,000	...	20,00,000
	Total Demand (Capital)	**18233,69,60,000**	**...**	**18233,69,60,000**
	Total Demand (Revenue and Capital)	**21918,35,70,000**	**15,50,000**	**21918,51,20,000**
12	Education (Secondary/Elementary)/ Higher Education (Higher, Technical/ Science & Technology)/ Women and Child Development			
	2202- General Education	20426,26,46,000	...	20426,26,46,000
	2203- Technical Education	496,51,95,000	...	496,51,95,000
	2235- Social Security and Welfare	1551,86,97,000	...	1551,86,97,000
	2236- Nutrition	533,36,20,000	...	533,36,20,000
	3425- Other Scientific Research	31,09,03,000	...	31,09,03,000
	Total Demand (Revenue)	**23039,10,61,000**	**...**	**23039,10,61,000**
	4202- Capital Outlay on Education, Sports, Art and Culture	849,50,00,000	...	849,50,00,000
	4235- Capital Outlay on Social Security and Welfare	178,06,00,000	...	178,06,00,000
	5425- Capital Outlay on other Scientific and Environment Research	25,01,00,000	...	25,01,00,000
	Total Demand (Capital)	**1052,57,00,000**	**...**	**1052,57,00,000**
	Total Demand (Revenue and Capital)	**24091,67,61,000**	**...**	**24091,67,61,000**

1	2	3	4	5
		₹	₹	₹
	6202- Loans for Education, Sports, Art and Culture	1041,00,00,000	...	1041,00,00,000
	Total Loans and Advances by State Government	**1041,00,00,000**	**...**	**1041,00,00,000**
13	Sports/Heritage & Tourism (Archaeology, Museum, Tourism)			
	2204- Sports and Youth Services	548,71,85,000	...	548,71,85,000
	2205- Art and Culture	69,34,10,000	...	69,34,10,000
	3452- Tourism	75,11,50,000	...	75,11,50,000
	Total Demand (Revenue)	**693,17,45,000**	**...**	**693,17,45,000**
	4202- Capital Outlay on Education, Sports, Art and Culture	278,00,00,000	...	278,00,00,000
	5452- Capital Outlay on Tourism	99,01,00,000	...	99,01,00,000
	Total Demand (Capital)	**377,01,00,000**	**...**	**377,01,00,000**
	Total Demand (Revenue and Capital)	**1070,18,45,000**	**...**	**1070,18,45,000**
	6202- Loans for Education, Sports, Art and Culture	55,00,00,000	...	55,00,00,000
	Total Loans and Advances by State Government	**55,00,00,000**	**...**	**55,00,00,000**
14	Health/ Medical Education & Research/ AYUSH/Food and Drug Administration			
	2210- Medical and Public Health	9449,46,68,000	15,00,000	9449,61,68,000
	2211- Family Welfare	412,35,00,000	...	412,35,00,000
	Total Demand (Revenue)	**9861,81,68,000**	**15,00,000**	**9861,96,68,000**
	4059- Capital Outlay on Public Works	10,10,00,000	...	10,10,00,000
	4210- Capital Outlay on Medical and Public Health	2977,94,00,000	...	2977,94,00,000
	Total Demand (Capital)	**2988,04,00,000**	**...**	**2988,04,00,000**
	Total Demand (Revenue and Capital)	**12849,85,68,000**	**15,00,000**	**12850,00,68,000**
	6210- Loans for Medical and Public Health	1157,27,00,000	...	1157,27,00,000
	Total Loans and Advances by State Government	**1157,27,00,000**	**...**	**1157,27,00,000**

1	2	3	4	5
		₹	₹	₹
15	Labour/Youth Empowerment & Entrepreneurship (Skill Development & Industrial Training, Employment, Youth Affair)			
	2204- Sports and Youth Services	6,00,00,000	...	6,00,00,000
	2230- Labour, Employment & Skill Development	1372,74,67,000	...	1372,74,67,000
	2852- Industries	40,00,000	...	40,00,000
	Total Demand (Revenue)	**1379,14,67,000**	**...**	**1379,14,67,000**
	4059- Capital Outlay on Public Works	3,40,00,000	...	3,40,00,000
	4250- Capital Outlay on other Social Services	124,00,00,000	...	124,00,00,000
	Total Demand (Capital)	**127,40,00,000**	**...**	**127,40,00,000**
	Total Demand (Revenue and Capital)	**1506,54,67,000**	**...**	**1506,54,67,000**
	6202- Loans for Education, Sports, Art and Culture	100,00,00,000	...	100,00,00,000
	Total Loans and Advances by State Government	**100,00,00,000**	**...**	**100,00,00,000**
16	Social Justice, Empowerment/Welfare of Schedule Castes and Backward Classes & Antodaya (SEWA)/Welfare of Ex-Servicemen			
	2225- Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	1033,71,10,000	...	1033,71,10,000
	2235- Social Security and Welfare	16246,24,46,000	...	16246,24,46,000
	2250- Other Social Services	12,66,19,000	...	12,66,19,000
	Total Demand (Revenue)	**17292,61,75,000**	**...**	**17292,61,75,000**
	4059- Capital Outlay on Public Works	46,00,00,000	...	46,00,00,000
	4225- Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other B.Cs.and Minorities	9,11,00,000	...	9,11,00,000
	4235- Capital Outlay on Social Security and Welfare	130,01,00,000	...	130,01,00,000
	Total Demand (Capital)	**185,12,00,000**	**...**	**185,12,00,000**
	Total Demand (Revenue and Capital)	**17477,73,75,000**	**...**	**17477,73,75,000**

1	2	3	4	5
		₹	₹	₹
17	Public Works (Building and Roads)/ Transport/ Civil Aviation			
	2041- Taxes on Vehicles	95,70,50,000	...	95,70,50,000
	2059- Public Works	163,01,90,000	5,00,000	163,06,90,000
	2216- Housing	2505,11,46,000	...	2505,11,46,000
	3053- Civil Aviation	55,05,95,000	...	55,05,95,000
	3054- Roads and Bridges	1576,61,00,000	...	1576,61,00,000
	3055- Road Transport	3062,29,80,000	...	3062,29,80,000
	Total Demand (Revenue)	**7457,80,61,000**	**5,00,000**	**7457,85,61,000**
	4059- Capital Outlay on Public Works	201,03,50,000	...	201,03,50,000
	4216- Capital Outlay on Housing	72,00,00,000	...	72,00,00,000
	5053- Capital Outlay on Civil Aviation	495,50,00,000	...	495,50,00,000
	5054- Capital Outlay on Roads and Bridges	2936,55,00,000	80,00,00,000	3016,55,00,000
	5055- Capital Outlay on Road Transport	435,35,00,000	...	435,35,00,000
	Total Demand (Capital)	**4140,43,50,000**	**80,00,00,000**	**4220,43,50,000**
	Total Demand (Revenue and Capital)	**11598,24,11,000**	**80,05,00,000**	**11678,29,11,000**
	7055- Loans for Road Transport	1000,00,00,000	...	1000,00,00,000
	Total Loans and Advances by State Government	**1000,00,00,000**	**...**	**1000,00,00,000**
18	Information, Public Relation, Language and Culture/Printing & Stationery			
	2058- Stationery and Printing	26,28,22,000	1,02,00,000	27,30,22,000
	2205- Art and Culture	12,00,00,000	...	12,00,00,000
	2220- Information and Publicity	456,49,50,000	...	456,49,50,000
	Total Demand (Revenue)	**494,77,72,000**	**1,02,00,000**	**495,79,72,000**
	4058- Capital Outlay on Stationery and Printing	1,50,00,000	...	1,50,00,000
	4202- Capital Outlay on Education, Sports, Art and Culture	50,00,00,000	...	50,00,00,000
	4220- Capital Outlay on Information and Publicity	46,21,00,000	...	46,21,00,000
	Total Demand (Capital)	**97,71,00,000**	**...**	**97,71,00,000**
	Total Demand (Revenue and Capital)	**592,48,72,000**	**1,02,00,000**	**593,50,72,000**

1	2	3	4	5
		₹	₹	₹
19	Energy Department (Power, New and Renewable Energy)/Industries & Commerce/ MSME/Irrigation and Water Resources			
	2700- Major Irrigation	1887,67,35,000	...	1887,67,35,000
	2701- Medium Irrigation	224,93,00,000	...	224,93,00,000
	2702- Minor Irrigation	12,06,00,000	...	12,06,00,000
	2705- Command Area Development	730,00,00,000	...	730,00,00,000
	2801- Power	6021,00,00,000	...	6021,00,00,000
	2810- New and Renewable Energy	630,89,50,000	...	630,89,50,000
	2851- Village and Small Industries	1238,44,45,000	...	1238,44,45,000
	2852- Industries	152,79,25,000	...	152,79,25,000
	3425- Other Scientific Research	8,10,30,000	...	8,10,30,000
	3475- Other General Economic Services	13,68,000	...	13,68,000
	Total Demand (Revenue)	**10906,03,53,000**	**...**	**10906,03,53,000**
	4700- Capital Outlay on Major Irrigation	1485,36,00,000	...	1485,36,00,000
	4701- Capital Outlay on Medium Irrigation	1219,01,00,000	50,00,00,000	1269,01,00,000
	4702- Capital Outlay on Minor Irrigation	10,29,00,000	...	10,29,00,000
	4711- Capital Outlay on Flood Control projects	827,35,00,000	...	827,35,00,000
	4801- Capital Outlay on Power Projects	203,00,00,000	...	203,00,00,000
	4810- Capital Outlay on New and Renewable Energy	5,00,00,000	...	5,00,00,000
	4851- Capital Outlay on Village and Small Industries	517,00,00,000	...	517,00,00,000
	4885- Other Capital Outlay on Industries and Minerals	1,00,000	...	1,00,000
	Total Demand (Capital)	**4267,02,00,000**	**50,00,00,000**	**4317,02,00,000**
	Total Demand (Revenue and Capital)	**15173,05,53,000**	**50,00,00,000**	**15223,05,53,000**
20	Town and Country Planning/Urban Estates (Urban Development)/Urban Local Bodies (Local Government)/Development and Panchayat (Rural Development)/ Public Health Engineering			
	2215- Water Supply and Sanitation	2667,40,75,000	...	2667,40,75,000
	2217- Urban Development	4630,13,44,000	...	4630,13,44,000
	2501- Special Programmes for Rural Development	276,09,50,000	...	276,09,50,000

1	2	3	4	5
		₹	₹	₹
2505-	Rural Employment	795,24,50,000	...	795,24,50,000
2515-	Other Rural Development Programmes	6720,26,50,000	50,00,000	6720,76,50,000
2553-	MPs Local Area Development Scheme	...	...	...
	Total Demand (Revenue)	**15089,14,69,000**	**50,00,000**	**15089,64,69,000**
4059-	Capital Outlay on Public Works	15,00,00,000	...	15,00,00,000
4215-	Capital Outlay on Water Supply and Sanitation	3186,61,00,000	...	3186,61,00,000
4217-	Capital Outlay on Urban Development	2032,42,00,000	...	2032,42,00,000
4515-	Capital Outlay on other Rural Development Programmes	919,10,00,000	...	919,10,00,000
4711-	Capital Outlay on Flood Control projects	80,00,00,000	...	80,00,00,000
	Total Demand (Capital)	**6233,13,00,000**	**...**	**6233,13,00,000**
	Total Demand (Revenue and Capital)	**21322,27,69,000**	**50,00,000**	**21322,77,69,000**
6217-	Loans for Urban Development	120,02,00,000	...	120,02,00,000
	Total Loans and Advances by State Government	**120,02,00,000**	**...**	**120,02,00,000**
Public Debt				
6003-	Internal Debt of the State Government	...	70881,35,03,746	70881,35,03,746
6004-	Loans and Advances from the Central Government	...	220,33,26,098	220,33,26,098
	Total Public Debt	**...**	**71101,68,29,844**	**71101,68,29,844**
	GRAND TOTAL	**178633,92,17,178**	**100968,51,09,162**	**279602,43,26,340**

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LAW AND LEGISLATIVE DEPARTMENT.

12521—L.R.—H.G.P., Pkl.